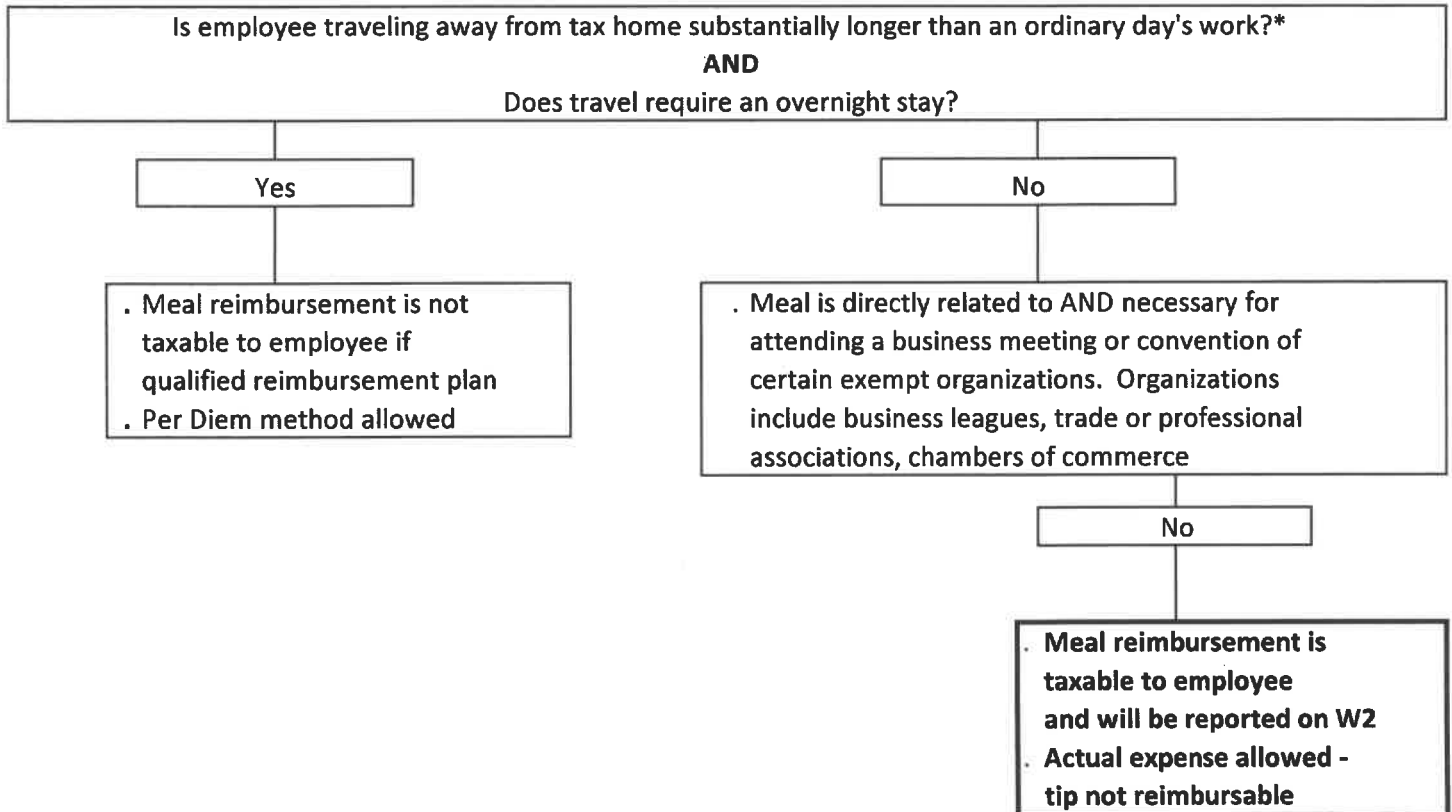


AMADOR COUNTY UNIFIED SCHOOL DISTRICT/COUNTY OFFICE OF EDUCATION

TAXABILITY OF MEALS WHEN TRAVELING

1. Taxable means: Subject to FIT, FICA, MEDI
2. If reimbursement is provided and employee refuses, employee cannot deduct on personal income tax return.



Amador COE and USD Travel Expense Board Policy 3350

- \* Breakfast - may be claimed if travel begins before 6 a.m. and terminates at or after 9 a.m.
- \* Lunch - may be claimed if travel began at or prior to 11 a.m. and terminates at or after 2 p.m.
- \* Dinner - may be claimed if travel began at or prior to 4 p.m. and terminates at or after 7 p.m.

**Per Diem** - Board approved meal reimbursement rate

**Actual Expense** - requires a receipt

For more information please refer to the Taxable Fringe Benefit Guide published by the IRS at:

[http://www.irs.gov/pub/irs-tege/fringe\\_benefit\\_fslg\\_2013.pdf](http://www.irs.gov/pub/irs-tege/fringe_benefit_fslg_2013.pdf)